

Internal Revenue Service
Criminal Investigation

Memorandum of Conversation

In Re: Orion Douglas Memmott

Location: (772) 334-6460

Investigation #: 940630018

Date: April 20, 2007

Time: 9:50 AM

Participant(s): Ranelle Wallace, Interviewee
Shawn Breslin, Special Agent

1. On the above date and time Ranelle WALLACE (WALLACE) was telephonically contacted at the above phone number. I identified myself to her and provided her with my contact information at the Redding Post of Duty. She provided the following information.
2. WALLACE was first introduced to "Doug" MEMMOTT (MEMMOTT) through a mutual acquaintance, Merrill OSMOND (OSMOND). She was in the processes of a terrible divorce and OSMOND suggested that she seek counsel from MEMMOTT. She was living in the East Bay Area in California at the time and MEMMOTT was practicing law in Northern California. Her dealings with MEMMOTT at that time consisted of seeking advice on how to handle the divorce.
3. After her initial dealing with MEMMOTT she moved to Utah and purchased a home. WALLACE sold this home, in early to mid 2005. From this sale she was to receive approximately \$37,000 through escrow. She sought the advice of OSMOND on how she could invest this money. Upon her arrival at OSMOND'S place MEMMOTT was present. She talked to MEMMOTT, advising him that she had some money she wanted to invest and also put into a trust. She wanted to be able to draw from it when needed and then pass on the remainder to her children. MEMMOTT advised her about a stock trading program he was involved with and suggested that she put her money into it. She made it clear to him that she was not interested in his stock trading program, however she did want him to create the trust. MEMMOTT advised her that he would create the trust for her and then place her funds into a corresponding bank account. She transferred the funds to MEMMOTT through her escrow on Approximately June 8, 2005. She also

requested that MEMMOTT provide her with some type of paperwork detailing what they had agreed upon. During this visit, he provided her with a hand-written Note Payable from MEMMOTT to WALLACE. This was the only paperwork she received from him.

4. Shortly after WALLACE gave the money to MEMMOTT her former husband stopped paying child support to her. She earned a small amount of money as a motivational speaker and her rent was coming due, which she was unable to pay. She contacted MEMMOTT and advised him she was about to be evicted and she wanted to access her funds. He wired her \$2,000. She contacted him again the next month because her financial situation had not changed. He did not provide her with any money this time. She was evicted. She moved into a hotel in Branson, Missouri where she lived for approximately 3 weeks. After this, she and her two children were living in her car. WALLACE contacted MEMMOTT many times from homeless shelters and hospitals asking for her money. She explained to him the terrible financial and emotional stress she was under; she advised him that she was living out of her car and at times in homeless shelters. MEMMOTT promised her the money was coming, however, it never materialized. He did provide her with approximately \$200 one time.
5. WALLACE has contacted MEMMOTT many times since originally giving him the money. She has made demands for the paperwork establishing the trust and the bank account the money was placed in. MEMMOTT provided her with an account at US Bank which he told her he had placed the money into. The bank advised her that her money was not in that account. She last heard from MEMMOTT in early April 2007. He explained to her that he had something big happening and she would have all of her money soon. She believes OSMOND and Keith MERRILL gave him money also which he has not returned. She contacted the "Elders" of MEMMOTT'S church requesting that he give her the money back but nothing has resulted from it.

Shawn Breslin ^E

Shawn Breslin
Special Agent